## REVISED AGENDA ADMINISTRATIVE RULE MEETING UTAH STATE TAX COMMISSION

Friday, March 28, 2008 • 8:30 a.m. Commission Hearing Room 1025 • 210 North 1950 West Salt Lake City, Utah

- 1 Commission Business
  - 1.1 Call to Order
  - 1.2 Approval of Minutes for October 1, 2007 and March 14, 2008
- 2 Proposed Rules for Adoption by the Commission

There will be public comment and discussion prior to Commission action.

2.1 R884-24P-62 Valuation of State Assessed Unitary Property Pursuant to Utah Code Ann. 59-2-201.

Certain income tax energy credits are treated as intangible property similar to low-income housing credits. Also clarifies use of a discounted cash flow methodology.

## 3 Other Items / Adjourn

Although the formal public comment period published through the Division of Administrative Rules has concluded for the rules posted on this agenda, the Commission will accept comments on these rules at the meeting and prior to the meeting in writing. Comments can be addressed to Commissioner Dixon and emailed to <a href="mailto:taxrules@utah.gov">taxrules@utah.gov</a>, faxed to 801-297-3919, or mailed to The Office of the Commission, Utah State Tax Commission, 210 N. 1950 W., Salt Lake City, Utah 84134. For questions, please call Cheryl Lee at 297-3900. Full text of rules can be found at <a href="www.tax.utah.gov">www.tax.utah.gov</a>. If you would like to receive notice of future rule items, email <a href="clee@utah.gov">clee@utah.gov</a> with your name, email address and request to be added to the Tax Commission rules list server.

Tax Commissioners may participate in the meeting via telephonic communications per Rule R861-1A-43 – Electronic Meetings Pursuant to Utah Code Ann. Section 52-4-207. If a Commissioner does participate via telephonic communication, the Commissioner will be on speaker phone. The speaker phone will be amplified so that the other Commissioners and all other persons present in the Commission Chambers will be able to hear all the discussions.

Those who need special accommodations in accordance with the American Disabilities Act may call (801) 297-3811. Please give up to three working days notice to arrange accommodations. Hearing impaired callers may call the Telecommunication Device for the Deaf (TDD) at (801) 297-3819.

A copy of this agenda was posted in the front foyer of the Tax Commission Building, Salt Lake City, Utah and on the Tax Commission Website at <a href="www.tax.utah.gov">www.tax.utah.gov</a>. The Commission public information officer also provided copies of this agenda for the news media via electronic transmission.

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